

Current Use Application

Attention!! Be sure that you have included the following items with your application:

- A map of the piece(s)
- Signature of **ALL** owners on the second page of the application
- The complete information to the best of your knowledge
- \$176 application fee per application in the form of two checks
 - Check #1 will be made out to Grant County Assessor in the amount of \$75.00
 - Check #2 will be made out to Grant County Auditor in the amount of \$101.00

Please note that applications will be returned if one check is received for fees.

Please return the completed application(s) and fee(s) to:

In person:

Grant County Assessor's Office
35 C St NW
Ephrata, WA 98823

Via mail:

Grant County Assessor's Office
PO Box 37
Ephrata, WA 98823

We are located in the Courthouse Annex on the first floor, Room 107

If you have any questions, please contact Amy Perez at (509) 754-2011 ext. 2641 or by email at aaperez@grantcountywa.gov

Current Use Application Farm and Agricultural Land Classification Parcels with Same Ownership

Chapter 84.34 RCW

File with County Assessor

County _____

Tax code area: _____

Parcel number(s): _____

Owner(s) name and address: _____

Telephone no.: _____

Email address: _____

Assessor Use Only

☐ Application approved

☐ Application denied

☐ All of parcel (land only)

☐ Portion of parcel (land only)

☐ Home site approved

☐ Home site denied

Date owner notified: _____

Fee returned ☐ Yes ☐ No Date: _____

Assessor/Deputy Signature: _____

APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.

1. Legal description: _____ Sec: _____

Twp: _____

Rge: _____

2. Acreage: Crops Irrigated acres Dry acres: _____

Livestock List types of crops _____

Grazing List types of livestock _____

Horticulture Describe horticulture activity _____

Farm buildings

(including

greenhouses) _____

Is grazing land cultivated? ☐ Yes ☐ No

Employee Housing .. _____

Residence _____

Equestrian uses _____

List types of equestrian uses: _____

Woodlot areas _____

Is woodlot area(s) used for grazing/sheltering of livestock? ☐ Yes ☐ No

Other _____

Describe other: _____

TOTAL Acreage _____

3. Describe the land on the parcel(s), if applicable, that is rented to others and not affiliated with agricultural use. Show the location on a map.

4. Is the parcel(s) subject to a lease or agreement that permits any use other than its present use? ☐ Yes ☐ No
If yes, please describe: _____

5. Describe the present use of each parcel of land described in this application.

6. Describe the present improvements (residence, farm buildings, employee housing, etc.) on each parcel of land described in this application. _____

If a residence is located on the land, is it the primary residence of the farm operator or owner? ☐ Yes ☐ No

If yes, explain how the residence is central to or inherent in the use or operation of the farm and agricultural land for commercial agricultural purposes. _____

7. If the primary use of the land is subject to this application is horticulture, provide the following information:
- Are you selling plants that have been purchased from another grower for resale? ☐ Yes ☐ No
If yes, how many acres of the land used for horticulture is being used to store and care for those plants that are purchased for resale? _____
 - How many acres are used to grow plants in the ground? _____
 - How many acres are used to grow plants in containers? _____
For the acreage used for growing plants in containers, what percentage of the land is covered by pavement? _____
 - Is the land used for horticulture less than five acres? ☐ Yes ☐ No
If yes, what percentage of that acreage, if any is open to the general public for on-site retail sales? _____
8. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc.
Include on the map, if available, the soil qualities and capabilities. Also indicate the location of improvements listed in questions 6 and 7.
9. Applications for parcels less than twenty acres must meet certain minimum income or investment standards (see RCW 84.34.020(2)(b), (c), and (d)). Please supply the pertinent data below to show that the land will qualify for classification.

	Year					Average
List the yield per acre for the last five years (bushels, pounds, tons, etc.).	_____	_____	_____	_____	_____	_____
List the annual gross income per acre for the last five (5) years.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
If rented or leased, list the annual gross rental fee per acre for the last five years.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
For standing crops or short rotation hardwoods, list the average investment per acre for the current year or previous year.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

NOTICE: The assessor may require owners, regardless of the size of parcels(s) subject to the application, to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc., to verify an eligible commercial agricultural activity is being conducted on the land.

As owner(s) of the parcels described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070)

Print the name of each owner:

Signature of each owner:

Date:

Assessor

In accordance with the provisions of RCW 84.34.035, "... [T]he assessor shall submit notification of such approval [Form REV 64 0088] to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property."

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.

Farm and Agricultural Land Means Either:

1. A parcel of land or contiguous parcels of land of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.
2. Any parcel of land or contiguous parcels that are five acres or more but less than twenty acres devoted primarily to agricultural uses, which has:
 - Produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter;
 - Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year; or
 - Standing crops of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year.
3. Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which have produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands also include:

- Noncontiguous (in this context, means non adjoining/touching) parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land;
- Land, not to exceed twenty percent of classified land that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products;
- Land used primarily for equestrian-related activities for which a charge is made, including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed;
- Any land on which the principal place of residence of the farm operator or owner of land or housing for employees is sited if the farm and agricultural land is classified pursuant to RCW 84.34.020(2) (a), if the residence or housing is on or contiguous to the classified parcel, and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes;
- Any land primarily used for commercial horticultural purposes, whether under a structure or not. Land cannot be primarily used for the storage, care, or selling of plants purchased from other growers for retail sale or covered by more than 20 percent pavement if the primary use is growing plants in containers. If the primary use of the land is growing plants in containers and the land used for this purpose is less than five acres, the land will not qualify for classification if more than 25 percent is open to the general public for on-site retail sales.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal of classification, additional tax, interest, and penalty shall be imposed which shall be due and payable to the county treasurer thirty days after removal or upon sale or transfer, unless the Assessor has approved the Notice of Continuance signed by the new owner. The additional tax, interest, and penalty shall be the sum of the following:
 - (a) The difference between the property tax paid as "Farm and Agricultural Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (c) A penalty of twenty percent shall be applied to the additional tax and interest if the classified land is sold, transferred, or applied to some other use, except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).
2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
 - (a) Transfer to a governmental entity in exchange for other land located within the State of Washington;
 - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
 - (c) A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of such property;
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land;
 - (e) Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020;
 - (f) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections (see RCW 84.34.108(6)(f));
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f) (homesite);
 - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification;
 - (i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
 - (j) The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040;
 - (k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used (see WAC 458-30-300(5)(k)); or
 - (l) The discovery that the land was classified in error through no fault of the owner.

OFFICE OF THE GRANT COUNTY ASSESSOR

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Post Office Box 37

Ephrata, Washington 98823

Telephone: 509-754-2011

Please provide this office with the following information for the Open Space Program:

Use this side for dry land.

Use opposite side for irrigated lands.

☐ Name & Address

DRY LAND—List Each Parcel

	LEGAL DESCRIPTION	Parcel Number	Total Acres	Improved Acres	Unimp. Acres G—Grazing W—Waste	5 Yr. Avg. Yield	Crops	% or \$ Rent If Leased
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

GRAZING LAND (Dry)

TYPE (Sagebrush, Grass, Bottom Land)	Animal Units Per Acre	Months Grazed	\$ Rent If Leased

Date _____ Signature (Owner or Tenant) _____

Please Provide the Following Information

Page 2

IRRIGATED LAND (List Each Parcel)

	LEGAL DESCRIPTION	Parcel Number	Total Acres	Irrigated Acres	Unimp. Acres G—Grazing W—Waste	5 Yr. Avg. Yield	Crops	% or \$ Rent If Leased
1								
2								
3								
4								
5								
6								
7								

SUPPLEMENTAL IRRIGATION (Water Used To Supply Additional Moisture To Dry Land)

1								
2								
3								
4								
5								
6								
7								

PERMANENT CROPS (Orchard, Vineyard, Asparagus, Berries, Nuts)

1								
2								
3								

	IRRIGATION SYSTEM	WATER SUPPLY—GPM	IRRIGATED GRAZING		
	Circle System—Wheel Lines Hand Lines—Solid Sets	Well (Deep - Shallow) Canal, River, Creek	Animal Units Per Acre	Months Grazed	\$ Rent If Leased

Landlord Expense If Leased

Type

Cost Per Acre

Date _____ Signature (Owner or Tenant) _____

GRANT COUNTY ASSESSOR
P.O. BOX 37
EPHRATA, WASHINGTON 98823

Ephrata

754-2011

1-800-572-0119

Extension 308

IRRIGATION LISTING-NEW ACCOUNT

_____ listing of personal property for
taxes payable in _____

ASSESSMENT DATE: January 1, _____

TAXPAYER-ADDRESS

office use only

LEV _____

PAR # _____

STATUS _____

IT IS UNLAWFUL TO SELL
PERSONAL PROPERTY WITHOUT
PAYING TAX IN ADVANCE.

TAXPAYER'S-TELEPHONE NUMBER _____

R.C.W. 84.04.095 CLASSIFICATION OF COMPONENTS OF IRRIGATION SYSTEM. The department of revenue shall classify, by rule, the components of irrigation systems as real or personal property for purposes of taxation. (1987)

WAC 458-12-012 DEFINITION IRRIGATION SYSTEM REAL AND PERSONAL. See other side for complete rule.

PLEASE COMPLETE, SIGN AND RETURN THIS FORM TO THE OFFICE OF THE ASSESSOR.

IRRIGATION EQUIPMENT

Item Description	Purch. Year	Purch. Cost	Item Description	Purch. Year	Purch. Cost
Handlines	_____	_____	Pumps	_____	_____
Solid Set (portable)	_____	_____	Electrical Panel	_____	_____
Wheel Lines	_____	_____	Mainline (above ground)	_____	_____
Center Pivot	_____	_____	Lateral (above ground)	_____	_____
Drip System	_____	_____	Pump Station	_____	_____
Booster Pump	_____	_____		_____	_____
Motors (indicate horse power)	_____	_____		_____	_____

LEASED EQUIPMENT

Name of Lessor _____ Address _____
City _____

Who is responsible for taxes? Taxpayer _____ Lessor _____

LOCATION OF PROPERTY JANUARY 1: Section _____ Township _____ Range _____ OR
Farm Unit _____ Block _____

Type of Ownership for head of family exemption:
Sole Owner _____ Partnership _____ Corporation _____ Trust _____

AFFIDAVIT: I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete listing of all taxable personal property in Grant County owned, held or controlled by the undersigned taxpayer.

OWNER _____ DATE _____

LAWS COVERING FILING

WHO MUST FILE-BURDEN ON TAXPAYER TO LIST (RCW 84.40.190): Every person, firm or corporation regardless of residency who owns or controls personal property not specifically exempted by law located in this state as of 12 noon on the first day of January shall be required to annually submit a personal property listing and statement. Such listing and statement shall be due regardless of whether or not the assessor has provided notice of such listing to the individual taxpayer.

LISTING DUE BEFORE APRIL 30th EACH YEAR (RCW 84.40.040): The assessor shall on or before the 1st day of January of each year mail a notice to all persons previously filing at their last known address that such list is required, such notice to be accompanied by the required form and if possible a copy of the previous years listing.

\$3,000 HEAD OF FAMILY EXEMPTION (RCW 84.36.120): Every qualified head of a family is entitled to a \$3,000 deduction from the actual gross value of all their taxable personal property. Partnerships, Corporations and some Trusts do not qualify.

PENALTY FOR FAILURE OR REFUSAL TO LIST (RCW 84.40.130): If any person or corporation shall fail or refuse to deliver to the assessor on or before April 30th of the assessment year, a signed personal property listing, unless due to reasonable cause, there shall be added to the amount of tax, five percent (5%) per month or fraction thereof, not to exceed twenty-five percent (25%) of the total tax.

If any person or corporation shall willfully give a false or fraudulent listing or with intent to defraud shall fail or refuse to deliver any listing, such person or corporation shall be liable for the additional tax properly due and a penalty of one hundred percent (100%) of such tax.

WAC 458-12-012 DEFINITION-IRRIGATION SYSTEMS--REAL--PERSONAL.

- (1) The following parts of irrigation systems shall be assessed as real property except as provided in subsections (3) and (4) of this section:
 - (a) Penstocks and buried mainlines;
 - (b) Sub-mains (underground);
 - (c) river pumping stations;
 - (d) Water distribution points;
 - (e) Concrete head ditches;
 - (f) Irrigation wells;
 - (g) Electrical distribution stations;
 - (h) Electrical booster stations;
 - (i) Electrical distribution lines (underground); and
 - (j) Buried solid set systems with riser or drip tubes.
- (2) The following shall be assessed as personal property except as provided in subsection (4) of this section:
 - (a) Hand lines;
 - (b) Wheel lines;
 - (c) Center pivots;
 - (d) Motors;
 - (e) Pumps;
 - (f) Screens;
 - (g) Electrical panels;
 - (h) Mainlines (aboveground); and
 - (i) Laterals.
- (3) All irrigations systems shall be assessed as personal property when they are located on publicly owned lands or the system is owned separately from the land, can be removed, and the parties to the lease agree there is no change in title.
- (4) If individual components meet the criteria of two or more subsections (1), (2) or (3) of this section, the components shall be assessed according to the subsection that defines the majority of the component.